

**Michigan Unclassified Acquirers Cigarette Tax Return**

This return is issued under authority of P.A. 327 of 1993 as amended. This form is to be filed by all Unclassified Acquirers of Cigarettes. Filing is mandatory. This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See bottom of the return for mailing instructions.

Company Name and Mailing Address

- No Tax Due
- Check here if you discontinued/sold your business  
Enter Effective Date (MM/DD/CCYY): \_\_\_\_\_
- CCYY: \_\_\_\_\_

**Method of Inventory Reporting:**

- Book  Physical
- Other (enter type): \_\_\_\_\_

Report Period (MM/CCYY)	
Account Number (FEIN, TR or ME No.)	License Number

**PART 1: CIGARETTE RECEIPTS AND DISBURSEMENTS**

- 1. Stamped Tax Paid Purchases (receipts) (from C-101c, Line 20, total)..... 1.
- 2. Credits (from C-102a, C-102b, Line 20, total) ..... 2.
- 3. Tax-Unpaid cigarette sales to Licensed Wholesalers (from C-108a, Line 20, total)..... 3.
- 4. Tax-Unpaid cigarettes sold to Michigan Tribes (from C-115a, Line 20, total) ..... 4.
- 5. Total exemptions (add lines 2, 3 and 4)..... 5.
- 6. Taxable cigarette sales in Michigan (from C-108b & C-115b, Line 20, total)..... 6.

**PART 2: COMPUTATION OF AMOUNT DUE**

- 7. Taxable cigarette sales in Michigan (Enter amount from line 6)..... 7.
- 8. Less Tax Paid Credits (from C-102c, Line 20, total) ..... 8.
- 9. Adjusted taxable cigarette sales in Michigan (subtract line 8 from line 7) ..... 9.
- 10. Compute Tax (line 9 x \$.10)..... 10. \$
- 11. Compute 1.5% Tax Collection Allowance (line 10 x \$.015)..... 11. \$
- 12. TOTAL NET TAX DUE (Subtract line 11 from line 10) ..... 12. \$
- 13. REFUND DUE (If line 12 is less than zero, enter here; if not, continue to line 14) ..... 13. \$
- 14. Compute PENALTY (See instructions on calculating this amount) ..... 14. \$
- 15. Compute INTEREST (See instructions on calculating this amount)..... 15. \$
- 16. TOTAL TAX, PENALTY and INTEREST DUE (Add lines 12, 14 and 15) ..... 16. \$

This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See instructions for more information.

**CERTIFICATION**

*I certify under penalty of perjury that this return and attachments are true and complete to the best of my knowledge.*

- I authorize Treasury to discuss my return and attachments with my preparer.  Do not discuss my return with my preparer.

Authorized Signature	Printed Name	
Telephone Number	Title	Date

**Mailing Instructions:**

Make checks payable to **"State of Michigan"**. Write the words "Tobacco Products Tax" and your account number on the front of your check and mail to: **Michigan Department of Treasury, P.O. Box 77628, Detroit, MI 48277-0628**. If you have questions, please call the Special Taxes Division at (517) 636-4630. Questions can also be emailed to [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). Deaf, hearing or speech impaired persons call (517) 636-4999 (TTY).

# Instructions for completing Form 4246, Michigan Unclassified Acquirers Cigarette Tax Return

## Who Must File This Return

This return and its accompanying schedules must be filed each month by all Michigan Licensed Unclassified Acquirers of Cigarettes. A return must be filed even if you do not have any tax due. In this instance, simply check the "no tax due" box in the upper right-hand corner, sign the return and send it to the department.

## How to Complete This Return

You should first complete the supporting schedules since the figures you must enter on the return come from the supporting schedules. If this is an amended or corrected return, check the box in the upper right-hand corner.

## Line Instructions

**Line 1.** Enter the stamped pack returns (receipts) from Michigan customers C-101c.

**Line 2.** Enter the combined totals from schedule C-102a, C-102b and C-102c.

**Line 3.** Enter the total from schedules C-108a tax-unpaid cigarette sales to Michigan Licensed Wholesalers.

**Line 4.** Enter the total from schedule C-115a, Tax-unpaid cigarettes sold to Michigan Tribes.

**Line 5.** Total lines 2, 3 and 4.

**Line 6.** Enter the combined totals from schedules C-108b, and C-115b. Taxable cigarette sales in Michigan.

**Line 7.** Enter total from line 6.

**Line 8.** Enter the total from schedule C-102c.

**Line 9.** Enter the taxable cigarettes by subtracting line 8 from line 7.

**Line 10.** Multiply line 9 x \$.10.

**Line 11.** Multiply line 10 x \$.015.

**Line 12.** Enter the tax due subtract line 11 less line 10.

**Line 13.** Enter refund due, if line 12 is less than zero

**Line 14.** Enter penalty if postmarked after the 20<sup>th</sup> of the month following the reporting period. Calculate penalty at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) or see the Late Filed Returns section.

**Line 15.** Enter interest if postmarked after the 20<sup>th</sup> of the month following the reporting period. Calculate interest at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) or see the Late Filed Returns section.

**Line 16.** Enter total due, the sum of lines 12, 14 and 15.

## Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be postmarked on or before the 20<sup>th</sup> of the month following the reporting period.

## Late filed Returns

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

## Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (AC-100) in ascending numerical order (i.e. C-101, C-102, etc.).

## Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

## Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by Fax at (517) 636-4631, by e-mail at [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). The mailing address is Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available online at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

## License Cancellation

If you discontinued or sold your business during the month and would like your license cancelled, check the box indicating that your cigarette license should be discontinued and note the effective date of the discontinuance. License and stamps are not transferable and must be returned to the department for cancellation. You must file a return for the month during which you go out of business. Attach your license to a letter giving the last date of business and if you sold your business, please provide the name and address of the purchaser. Form #3383, *Request for stamp adjustment to Cigarette Stamp Inventory* must be completed to return unused stamps to the department.

## Name/Address/Ownership Changes

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership. In some instances a new license may need to be issued.

## Mailing Address

Mail completed return and schedules with the appropriate payment to: Michigan Department of Treasury  
P.O. Box 77628  
Detroit, MI 48277